

BARRY R. FEERST & ASSOCIATES (BRF -3836)  
Attorney for defendants Zalman Klein,  
Dina Klein, Rodney Capital Company,  
Atlas Furniture Manufacturing Corp., A to Z  
Capital Corp., A to Z Holding Corp. Paz  
Franklyn Company and Washington Greene  
Associates.  
236 Broadway, Suite 200  
Brooklyn, New York 11211  
(718) 384-9111

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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ARYEH GUTMAN, Individually and on  
behalf of A to Z HOLDING CORP., A  
TO Z CAPITOL CORP., PAZ FRANKLIN  
COMPANY and WASHINGTON GREENE ASSOCIATES  
and, individually, by 185 MARCY, LLC.  
and PARK OFFICES, LLC.

03 CV 1570 (BMC) (RML)

Plaintiffs,

-against-

ZALMAN KLEIN, DINA KLEIN, RACHEL BRACH,  
RODNEY CAPITAL COMPANY, TOYV CORPORATION,  
REPUBLIC CAPITAL GROUP, LLC., ATLAS  
FURNITURE MANUFACTURING CORP., A TO Z  
HOLDING CORP., A TO Z CAPITAL CORP., PAZ  
FRANKLYN COMPANY, WASHINGTON GREENE  
ASSOCIATES, JOHN DOE ENTITIES 1-10 and  
JOHN DOES 1-10,

Defendants.

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DECLARATION OF JACOB WEINGARTEN, CPA.

STATE OF NEW YORK }  
COUNTY OF KINGS } ss.:

**JACOB WEINGARTEN** declares the following pursuant to 28  
U.S.C. §1746:

1. I am a Certified Public Accountant with Burg &  
Weingarten, CPA PC with offices in 149-12 83rd Street,  
Howard Beach, New York, 11414.

2. I possess over 25 years of CPA experience, advising  
clients on their accounting and tax concerns.

3. Analysis of financial and tax documents is a  
regular part of my professional practice.

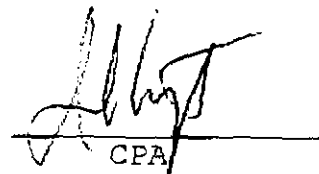
4. The analysis attached hereto was prepared in  
accordance with the Generally Applicable Accounting  
Principles.

5. The analysis of the tax returns has been reduced by  
me to a Transactional Activity Chart, consisting of  
contributions and distributions to shareholders and  
reflecting the transactions in issue in this action, their  
recording on the tax documents and the resulting cash  
flow. The Chart is attached as Exhibit "A," and is also  
filed with the Klein's Exhibit "1."

6. The Chart is based on my analysis of the following  
federal and New York State tax returns of A to Z Capital

for the years 1985, 1986, 1987, 1988, 1994, 1995, 1996, 1997, A to Z Holding for the years 1986, 1987, 1988, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997,; associated K-1 Schedules of Aryeh Gutman and Zalman Klein, as well as selected other schedules of Aryeh Gutman and Zalman Klein.

7. My analysis reveals that a) the financial basis of the transactions was accurately reported in the tax documents; and b) based on the tax documents before me, the distributions to Gutman and Klein from 1985 through 1997 from A to Z Capital and A to Z Holding have amounted to at least \$971,082.00 to each shareholder.

A handwritten signature in black ink, appearing to be "A. Gutman", is written over a horizontal line. Below the line, the letters "CPA" are printed.

Dated: Howard Beach, New York  
May 13<sup>th</sup>, 2009